

The Hewitt Company

Financial Advisory

1400 South Orlando Avenue

Suite 105

Winter Park, Florida 32789

UPW SEP1399 AM1849

Albert Hewitt
Senior Managing Director

August 24, 1999

Mr. Gary Rodrigues
UPW Mutual Aid Fund
Honolulu, HI
Fax: 808/348-1987

Dear Gary,

For clarification purposes, the fifth Secured Promissory Note dated August 24, 1999 from Best Rescue Systems, Inc. for the amount of \$150,000 is covered under the original Security Agreement between Best Rescue Systems, Inc. and the United Public Workers Mutual Aid Fund dated November 24, 1998.

Upon the execution of this fifth and final Secured Promissory Note, the United Public Workers Mutual Aid Fund investment in Best Rescue Systems, Inc. will total \$1,000,000. Interest will be paid monthly on all five notes until fully redeemed.

Please let me know if you need further information.

Regards,

Attested:

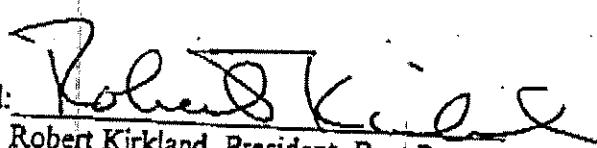

Robert Kirkland, President, Best Rescue Systems, Inc.

EXHIBIT 11